



McBAIN
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CHARTERED ACCOUNTANTS
AUDIT & ASSURANCE SERVICES

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INDEPENDENT AUDIT REPORT TO THE COMMITTEE OF CLAYTON BOWLS CLUB INC.

Scope

We have audited the attached special purpose financial report comprising the Community Benefits Statement of Clayton Bowls Club Inc. for the financial year ended 30 June 2012. The Clayton Bowls Club Inc's committee is responsible for the Community Benefit Statement. We have conducted an independent audit of Community Benefits Statement in order to express an opinion on it to the committee of Clayton Bowls Club Inc.

The Community Benefit Statement has been prepared for the purpose of fulfilling the committee's responsibility pursuant to the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report to any person other than the committees' or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, including significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with the Accounting Standards, sections 3.6.9 (2) (a) and (b) of the Gambling Regulation Act 2003, other mandatory professional reporting requirements and statutory requirements, in Australia, so as to present a view which is consistent with our understanding of the Clayton Bowls Club Inc's gaming revenue and expenses as represented by the Community Benefit Statement.

The audit opinion expressed in this report has been formed on the above basis.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Audit Opinion

In our opinion, the Clayton Bowls Club Inc Community Benefits Statement presents fairly in accordance with the applicable Accounting Standards and section 3.6.9 (2) (a) (b) of the Gambling Regulation Act 2003 compliance with the Gambling Regulation Act 2003 for the financial year ended 30 June 2012.

McBain McCartin & Co
Audit and Assurance Services
Chartered Accountants

David W McBain (FCA, CPA)
Partner

Dated this 28th day of September 2012

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